



Idaho Counties Ratio Study 2007

This ratio study was completed in April, 2008, and generally used sales which occurred between October 1, 2006 and September 30, 2007, to test 2007 assessments. Because of sample shortages in several counties and categories for which samples previously had been available, this time frame was expanded to include sales occurring several months on either side of the initial date parameters. This continues the practice of expanding samples to permit the most comprehensive ratio study to be conducted.

The 2007 study represents the first study completed using the procedures authorized under the revised provisions of property tax rule 131. Under these revisions, a maximum of only five primary categories are subject to initial compliance testing. As was done previously, assessment level compliance is tested with 90% confidence intervals. However, county reports contain a notation indicating any categories which would have failed to have been in compliance using an 80% confidence interval. Categories out of compliance based on 90% confidence intervals are subject to state equalization in 2008, unless 2008 values indicate compliance after completion of follow-up ratio studies. If 90% confidence intervals are in compliance, categories out of compliance based only on 80% confidence intervals will not be subject to state equalization until this test is failed in three ratio studies, with the 2007 study constituting the first study subject to this provision under the new primary category analysis system. In 2008, 13 categories in 12 counties failed 80% confidence based compliance. More complete procedural information is found in the 2007 - 2008 Idaho Ratio Study Manual.

The 2007 ratio study shows 29 primary categories in 24 counties out of compliance with assessment level standards using 90% confidence intervals. These numbers are much smaller than the large number of non-complying categories indicated in the 2005 and 2006 ratio studies.

Most of this change reflects the change to testing fewer (primary) categories for compliance with assessment level standards. However, even in percentage terms, compliance rates are improving with 17.5% of all categories tested failing in 2007 as opposed to 26.7% non-compliance in 2006 at the 90% level of confidence. Prior to state board of equalization recommendations, follow-up studies will be done to test 2008 assessments in the non-complying categories.

In 2007, only 4.2% of all categories tested failed general uniformity standards, while 60.8% failed vertical equity (price-related differential) standards. The dramatic change in compliance with general uniformity standards reflects a change in these standards, which were raised in 2007, making likelihood of compliance more probable. Point estimates for CODs were

essentially unchanged from measurements in 2006. However, in addition to using looser standards, categories were not found out of compliance unless 90% confidence intervals around the COD failed to overlap maximum acceptable COD standards. PRD compliance results were slightly worse than noted for 2006. Overall, therefore, uniformity is considered similar to that noted in the 2006 ratio study.

The number of categories studied this year cannot be compared with prior years because of the change to primary categories. However, it was possible to study at least one category in each county and 13 counties had sufficient sales to permit analysis of each primary category.

Analysis:

After taking category changes into account, it appears that the statewide overall median level of assessment in 2007 was similar to that noted in 2006 for most categories of property. Uniformity statistics were also similar, although vertical equity appears to have worsened slightly. These results are somewhat logical extensions of the rapidly appreciating property market and, to an extent, less predictable market experienced in many counties during the 2006 – 2007 period from which sales were obtained. Although there has been much suggestion of market downturn, there is no evidence of such in the 2007 ratio study, which may have used sales data that predominantly preceded the timing of any downturn.

The number of available sales declined statewide in all categories during this period. Despite this decrease, sample sizes generally were adequate and this is an indicator of probable representativeness of most samples. Although we cannot control underlying economic conditions which influence the potential volume of available sales, we often use expanded time frames to address diminished sample sizes and attempt to maintain as many analyses as possible. It is critical to continue to focus attention on the sample size issue to achieve the greatest possible representativeness. It is likely that this issue will be of increasing importance given the current purported slowing of market transactions.

Frequently, time adjustments were used in the 2007 ratio study to ensure that sales prices and assessed values both represented value as of January 1, 2007.

For compliance reports, categories or counties with fewer than five sales are not included. Detailed statistical reports, showing statistical information by county by category, include analyses of samples with fewer numbers of sales for informational purposes. These samples are not considered representative or meaningful indicators within counties, but may be included in statewide statistics.

Attached documents:

The following documents are attached to this report to provide the user with both detailed statistical reports and a summary of the final 2007 Idaho ratio study:

1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Chart 2007 level by category;
4. Chart 2007 uniformity by category;
5. Chart listing specific categories out of compliance with level standards and the number of categories out of compliance with uniformity and PRD standards;
6. Statewide statistics by county for each primary category.

Please feel free to contact me at 334-7742 if you have any questions about this material. If you need additional copies, please check our website at tax.idaho.gov.

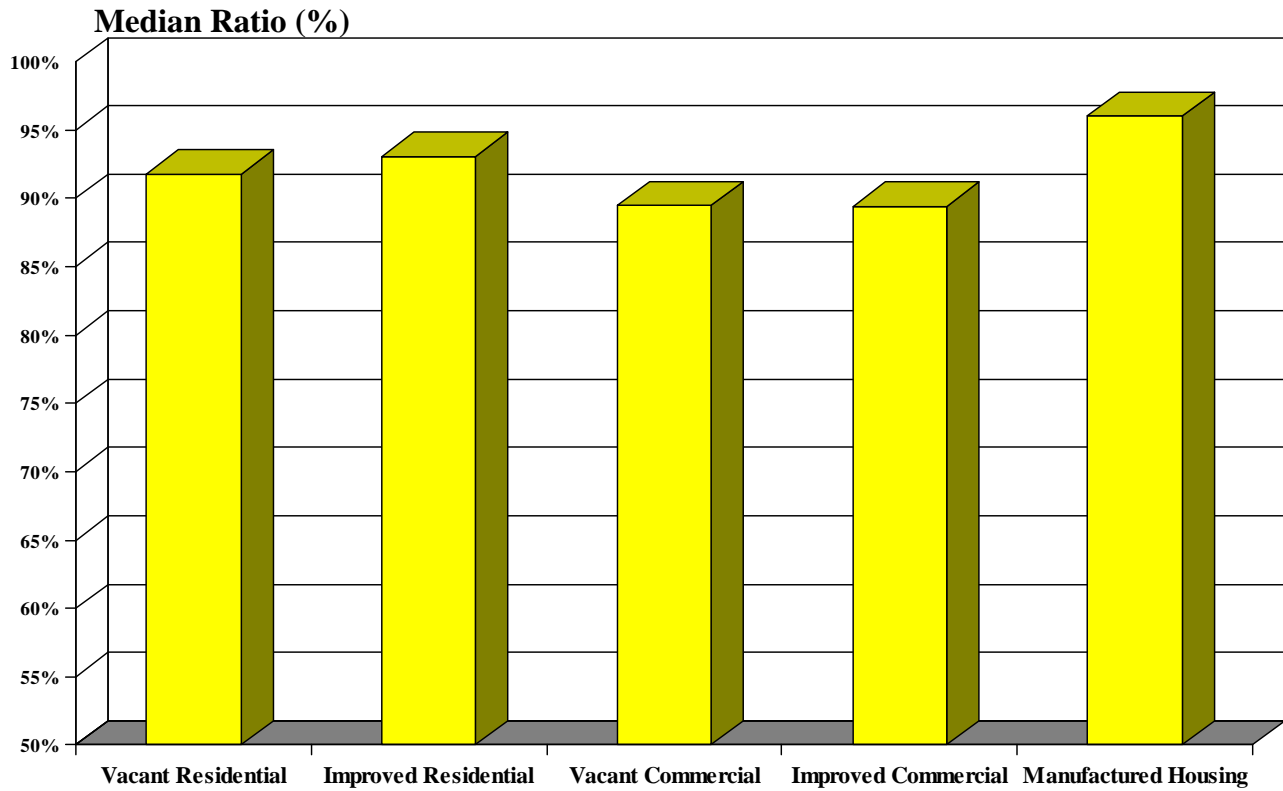
Chart I					
2007 Ratio Study Summary					
Sales Received					
Category	Counties Studied*	Totals		Changes 2006/2007:	
		2007	2006	Number	Percent
Residential:					
Improved	44	24,179	31,978	(7,799)	-24.4%
Unimproved	43	3,342	5,208	(1,866)	-35.8%
Commercial:					
Improved	34	718	804	(86)	-10.7%
Unimproved	16	208	269	(61)	-22.7%
Manufactured Homes:					
Manufactured Housing without land	29	921	1,004	(83)	-8.3%
Totals:	NA	29,368	39,263	(9,895)	-25.2%

Note: Number of counties based on those with at least five (5) sales.

Chart II 2007 Final Ratio Study: Summary of Results						
Category	Number of Counties*	Number in Sample	Assessment Level:		Uniformity:	
			Median	Mean	COD	PRD
Residential:						
Improved	44	24,179	93.06	92.65	11.47	1.01
Unimproved	43	3,342	91.79	89.95	21.43	1.03
Commercial:						
Improved	34	718	89.41	86.25	19.98	1.08
Unimproved	16	208	89.48	86.23	24.08	1.03
Manufactured Housing:						
Manufactured Housing	29	921	96.00	99.39	24.59	1.07
Totals:	166	29,368				

Note: Number of counties based on those with at least five (5) sales.

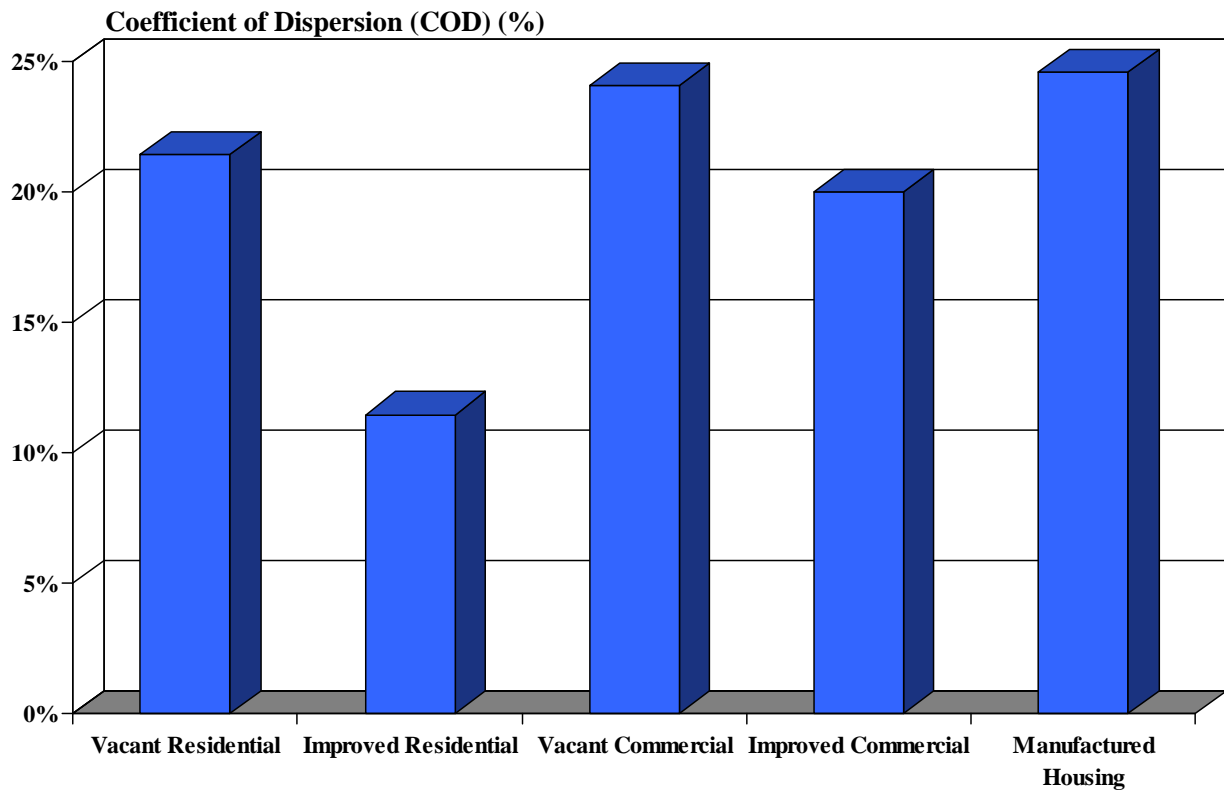
2007 Ratio Study Level



Based on median ratio using all sales in each category

Prior year's comparison unavailable due to change in types of categories studied.

2007 Ratio Study Uniformity



**Uniformity based on COD -
Lower numbers equal better
uniformity**

Prior year's comparison unavailable due to change
in types of categories studied.

2007 Final Ratio Study
Compliance with ratio study standards
Final Report

5/2/2008

Chart indicates number of categories in or out of compliance with standards

County	Number of Categories	Level Standards		Categories out of compliance with level standards
		In	Out	
Ada	5	5	0	
Adams	4	4	0	
Bannock	5	4	1	cat. 21/42
Bear Lake	3	2	1	Unimproved residential
Benewah	4	2	2	Improved residential; residential land
Bingham	4	3	1	Improved residential
Blaine	4	4	0	
Boise	2	1	1	Vacant residential
Bonner	5	4	1	Vacant commercial
Bonneville	5	4	1	Vacant residential
Boundary	4	2	2	Improved residential; improved commercial
Butte	2	2	0	
Camas	2	2	0	
Canyon	5	5	0	
Caribou	2	2	0	
Cassia	4	4	0	
Clark	1	1	0	
Clearwater	4	4	0	
Custer	3	2	1	Improved residential
Elmore	4	3	1	Improved residential
Franklin	2	1	1	Vacant residential
Fremont	4	3	1	Improved residential
Gem	5	3	2	Vacant residential; improved commercial
Gooding	4	3	1	Vacant residential
Idaho	4	4	0	
Jefferson	4	4	0	
Jerome	5	5	0	
Kootenai	5	5	0	
Latah	5	5	0	
Lemhi	3	2	1	Vacant residential
Lewis	3	1	2	Improved residential; vacant residential
Lincoln	2	1	1	Vacant residential
Madison	4	3	1	Improved commercial
Minidoka	5	5	0	
Nez Perce	5	5	0	
Oneida	3	1	2	Improved residential; vacant residential
Owyhee	3	2	1	Improved commercial
Payette	5	5	0	
Power	3	2	1	Improved residential
Shoshone	4	4	0	
Teton	3	2	1	Vacant commercial
Twin Falls	5	4	1	Improved commercial
Valley	4	3	1	Improved commercial
Washington	4	4	0	
TOTALS	166	137	29	

2007 Final Ratio Study
Compliance with ratio study standards
Final Report

5/2/2008

Chart indicates number of categories in or out of compliance with standards

County	80% CI out of compliance	80% CI out categories	Uniformity Standards		PRD Standards	
			In	Out	In	Out
Ada	1	Vacant comm.	5	0	2	3
Adams	0		4	0	2	2
Bannock	0		5	0	1	4
Bear Lake	1	Improved residential	3	0	0	3
Benewah	0		2	2	0	4
Bingham	0		4	0	3	1
Blaine	0		4	0	1	3
Boise	1	Improved residential	2	0	1	1
Bonner	0		5	0	2	3
Bonneville	0		4	1	1	4
Boundary	0		4	0	2	2
Butte	0		1	1	0	2
Camas	1	Improved residential	2	0	0	2
Canyon	0		5	0	2	3
Caribou	0		2	0	1	1
Cassia	0		4	0	2	2
Clark	1	Improved residential	1	0	0	1
Clearwater	0		4	0	3	1
Custer	0		3	0	2	1
Elmore	0		3	1	1	3
Franklin	0		1	1	1	1
Fremont	1	Improved commercial	4	0	1	3
Gem	0		5	0	3	2
Gooding	0		4	0	1	3
Idaho	1	improved residential	4	0	1	3
Jefferson	1	manufactured housing	4	0	2	2
Jerome	0		5	0	2	3
Kootenai	0		5	0	3	2
Latah	0		5	0	2	3
Lemhi	0		3	0	1	2
Lewis	0		3	0	1	2
Lincoln	1	Improved residential	2	0	1	1
Madison	0		4	0	3	1
Minidoka	0		5	0	1	4
Nez Perce	0		5	0	3	2
Oneida	0		3	0	0	3
Owyhee	0		3	0	0	3
Payette	1	Improved commercial	5	0	1	4
Power	0		3	0	2	1
Shoshone	0		3	1	2	2
Teton	1	Improved residential	3	0	1	2
Twin Falls	0		5	0	0	3
Valley	0		4	0	2	2
Washington	2	Improved commercial; manufactured housing	4	0	3	1
Totals:	13		159	7	63	101

Vacant Residential

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)
ADA	554	78,893,900	82,332,193	98.72%	98.76%	97.32%	95.82%	1.03	12.68%	16.96%	Approx. 100%	97.55%	99.89%	98.05%	99.87%	94.36%	97.28%	Non-Normal	148,614
ADAMS	22	2,290,848	2,222,811	110.26%	107.28%	106.21%	103.06%	1.07	19.84%	26.38%	48.13%	99.59%	120.94%	96.75%	112.71%	93.31%	112.81%	Normal	101,037
BANNOCK	118	4,610,600	5,460,936	91.95%	90.80%	83.09%	84.43%	1.09	28.09%	40.66%	71.23%	86.28%	97.61%	86.00%	97.65%	78.30%	90.56%	Non-Normal	46,279
BEARLAKE	60	3,473,600	4,748,591	80.93%	80.91%	78.20%	73.15%	1.11	20.51%	25.14%	0.00%	76.61%	85.26%	75.39%	87.53%	66.48%	79.82%	Normal	79,143
BENEWAH	64	2,144,560	2,633,946	87.59%	84.27%	81.30%	81.42%	1.08	30.69%	40.49%	29.12%	80.30%	94.88%	74.38%	89.74%	73.36%	89.48%	Non-Normal	41,155
BINGHAM	11	208,682	222,910	94.97%	94.50%	94.48%	93.62%	1.01	8.49%	10.57%	93.37%	89.48%	100.45%	88.04%	100.57%	86.82%	100.41%	Normal	20,265
BLAINE	21	13,038,680	14,407,389	93.06%	98.04%	90.92%	90.50%	1.03	17.32%	21.44%	75.41%	85.54%	100.57%	77.06%	104.97%	81.01%	99.99%	Normal	686,066
BOISE	74	5,871,650	8,337,683	81.90%	79.51%	77.48%	70.42%	1.16	26.63%	33.39%	0.54%	76.67%	\$0.87	\$0.75	\$0.86	\$0.63	\$0.77	Non-Normal	112,671
BONNER	345	49,335,243	53,961,095	91.59%	90.28%	86.10%	91.43%	1.00	25.98%	36.39%	81.06%	88.64%	94.54%	87.14%	92.40%	88.24%	94.62%	Non-Normal	156,409
BONNEVILLE	158	5,876,235	7,655,638	82.13%	86.57%	78.22%	76.76%	1.07	21.57%	28.33%	0.00%	79.09%	85.18%	81.20%	89.35%	72.84%	80.68%	Non-Normal	48,453
BOUNDARY	57	4,529,810	5,178,808	92.03%	96.62%	87.68%	87.47%	1.05	20.57%	29.32%	71.23%	86.15%	97.91%	86.23%	99.06%	79.33%	95.61%	Normal	90,856
BUTTE	7	125,590	173,500	79.20%	88.89%	75.40%	72.39%	1.09	21.31%	30.51%	13.35%	61.46%	96.95%	53.82%	100.01%	52.11%	92.66%	Normal	24,786
CAMAS	9	396,740	568,591	84.08%	85.19%	78.18%	69.78%	1.21	28.30%	39.50%	28.01%	63.49%	104.67%	53.67%	98.77%	46.03%	93.52%	Normal	63,177
CANYON	123	7,812,010	9,793,310	83.85%	87.50%	80.51%	79.77%	1.05	19.52%	26.31%	0.10%	80.58%	87.13%	84.34%	93.00%	74.64%	84.90%	Non-Normal	79,620
CARIBOU	5	74,763	103,000	84.57%	87.50%	82.76%	72.59%	1.17	12.88%	22.05%	25.61%	66.79%	102.34%	59.42%	105.83%	48.44%	96.73%	Normal	20,600
CASSIA	30	638,231	839,040	87.67%	89.21%	82.85%	76.07%	1.15	24.26%	32.09%	32.28%	78.94%	96.40%	83.02%	98.53%	65.13%	87.01%	Normal	27,968
CLARK																			
CLEARWATER	32	1,466,022	1,656,308	90.30%	88.29%	85.28%	88.51%	1.02	27.52%	34.79%	51.97%	81.17%	99.44%	75.77%	98.00%	78.43%	98.59%	Normal	51,760
CUSTER	45	2,934,180	3,319,270	87.88%	86.18%	83.63%	88.40%	0.99	27.12%	32.16%	30.50%	80.95%	94.81%	71.63%	98.71%	79.23%	97.57%	Normal	73,762
ELMORE	58	2,076,456	2,613,463	84.08%	91.16%	81.59%	79.45%	1.06	15.06%	23.66%	1.16%	79.79%	88.38%	83.92%	91.16%	74.84%	84.06%	Normal	45,060
FRANKLIN	28	520,227	1,013,406	67.34%	48.96%	53.27%	51.33%	1.31	73.68%	73.17%	1.09%	51.48%	83.19%	33.28%	75.85%	41.09%	61.58%	Non-Normal	36,193
FREMONT	99	6,155,920	7,926,615	89.12%	91.80%	85.43%	77.66%	1.15	22.18%	27.74%	35.94%	85.03%	93.21%	82.31%	97.29%	70.95%	84.37%	Normal	80,067
GEM	43	2,653,730	3,629,550	76.01%	75.99%	74.57%	73.11%	1.04	13.41%	18.84%	0.00%	72.42%	79.60%	74.93%	79.94%	68.62%	77.61%	Normal	84,408
GOODING	19	430,190	690,506	67.98%	62.59%	64.78%	62.30%	1.09	25.78%	32.70%	0.02%	59.14%	76.83%	56.40%	69.82%	55.46%	69.14%	Normal	36,342
IDAHO	85	4,932,043	6,475,223	85.78%	88.18%	80.82%	76.17%	1.13	26.60%	33.61%	8.69%	80.63%	90.92%	74.88%	93.19%	70.59%	81.75%	Normal	76,179
JEFFERSON	172	4,810,660	5,564,845	90.66%	95.48%	88.48%	86.45%	1.05	14.06%	19.83%	68.44%	88.41%	92.92%	92.66%	97.56%	82.78%	90.11%	Non-Normal	32,354
JEROME	24	900,840	1,245,530	76.70%	82.11%	71.91%	72.33%	1.06	26.54%	33.72%	0.96%	67.65%	85.75%	60.06%	92.64%	62.07%	82.58%	Normal	51,897
KOOTENAI	285	49,241,155	56,948,001	92.29%	93.33%	88.20%	86.47%	1.07	22.14%	29.24%	92.36%	89.67%	94.92%	89.14%	95.00%	83.19%	89.75%	Non-Normal	199,818
LATAH	34	1,653,208	1,912,867	92.26%	90.91%	89.75%	86.43%	1.07	18.93%	24.62%	71.90%	85.85%	98.67%	83.31%	98.16%	80.94%	91.91%	Non-Normal	56,261
LEMHI	47	860,564	1,223,152	81.76%	81.84%	77.92%	70.36%	1.16	24.10%	31.33%	1.36%	75.62%	87.91%	73.22%	86.90%	63.93%	76.78%	Normal	26,025
LEWIS	7	112,820	198,500	59.11%	59.75%	57.96%	56.84%	1.04	12.81%	19.37%	0.02%	50.70%	67.51%	51.04%	68.79%	47.97%	65.71%	Normal	28,357
LINCOLN	6	85,760	156,000	59.47%	61.20%	58.45%	54.97%	1.08	10.76%	18.59%	0.05%	50.37%	68.56%	46.02%	68.93%	43.02%	66.93%	Normal	26,000
MADISON	54	2,115,790	2,474,271	86.24%	88.16%	85.16%	85.51%	1.01	11.24%	15.45%	1.88%	83.26%	89.23%	84.63%	91.92%	82.16%	88.87%	Normal	45,820
MINIDOKA	31	764,703	955,300	85.01%	85.71%	80.75%	80.05%	1.06	23.17%	30.53%	14.01%	77.10%	92.92%	75.71%	93.82%	69.89%	90.21%	Normal	30,816
NEZPERCE	73	3,450,202	3,892,126	91.45%	93.06%	89.27%	88.65%	1.03	16.45%	21.57%	73.24%	87.66%	95.25%	88.71%	95.32%	84.23%	93.06%	Normal	53,317
ONEIDA	11	395,390	496,445	75.19%	75.56%	73.93%	79.64%	0.94	15.35%	19.18%	0.34%	67.31%	83.07%	64.74%	89.53%	68.17%	91.12%	Normal	45,131
OWYHEE	33	2,403,513	2,715,595	92.67%	103.09%	84.61%	88.51%	1.05	25.37%	36.24%	67.21%	83.06%	102.29%	87.80%	109.23%	75.08%	101.94%	Normal	82,291
PAYETTE	38	1,850,610	2,105,050	94.76%	97.78%	92.15%	87.91%	1.08	16.97%	22.54%	91.47%	89.06%	100.46%	91.35%	103.01%	75.86%	99.96%	Normal	55,396
POWER	6	97,950	109,908	89.08%	87.18%	88.78%	89.12%	1.00	5.69%	9.22%	39.66%	82.32%	95.84%	82.25%	99.26%	82.60%	95.64%	Normal	18,318
SHOSHONE	41	2,707,425	2,837,569	84.42%	88.69%	74.39%	95.41%	0.88	34.24%	42.48%	15.87%	75.21%	93.64%	76.32%	104.06%	88.89%	101.94%	Normal	69,209
TETON	102	13,158,321	15,581,869	88.91%	93.03%	85.96%	84.45%	1.05	18.01%	24.92%	30.85%	85.30%	92.52%	85.88%	95.66%	79.70%	89.20%	Non-Normal	152,763
TWINFALLS	74	4,039,854	4,628,445	92.35%	96.27%	88.85%	87.28%	1.06	21.03%	27.53%	78.52%	87.49%	97.21%	84.72%	101.18%	81.76%	92.80%	Normal	62,547
VALLEY	209	31,948,250	39,179,583	89.00%	88.12%	85.12%	81.54%	1.09	23.12%	29.48%	28.77%	86.01%	91.98%	85.04%	91.83%	78.18%	84.91%	Non-Normal	187,462
WASHINGTON	28	1,459,890	1,699,605	91.68%	95.18%	88.54%	85.90%	1.07	18.71%	24.21%	65.38%	84.54%	98.82%	83.63%	103.19%	77.00%	94.79%	Normal	60,700
STATEWIDE	3,342	322,494,169	369,682,010	89.95%	91.79%	85.80%	87.24%	1.03	21.43%	29.48%	45.62%	89.20%	90.71%	91.16%	92.57%	86.14%	88.33%	Non-Normal	110,617

Improved Residential

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)
ADA	8,934	2,258,897,866	2,468,416,870	92.08%	92.79%	0.00%	91.51%	1.01	8.52%	11.52%	Approx.100%	91.89%	92.26%	92.58%	92.97%	91.28%	91.74%	Non-Normal	276,295
ADAMS	24	4,323,876	4,858,400	87.41%	90.61%	85.22%	89.00%	0.98	15.87%	21.88%	25.69%	80.72%	94.10%	78.97%	95.66%	83.99%	94.01%	Normal	202,433
BANNOCK	1,194	150,260,892	168,772,039	90.41%	90.39%	89.05%	89.03%	1.02	11.97%	17.39%	81.59%	89.66%	91.16%	89.79%	91.12%	88.23%	89.84%	Non-Normal	141,350
BEARLAKE	74	8,666,040	10,465,193	87.44%	86.26%	85.65%	82.81%	1.06	16.36%	20.51%	10.93%	84.01%	90.87%	82.92%	90.02%	78.49%	87.13%	Normal	141,422
BENEWAH	77	6,895,282	9,334,562	79.10%	74.88%	75.48%	73.87%	1.07	24.84%	33.64%	0.00%	74.11%	84.09%	68.63%	79.52%	69.56%	78.18%	Non-Normal	121,228
BINGHAM	166	18,324,218	21,779,921	85.47%	81.67%	84.47%	84.13%	1.02	12.98%	15.85%	0.00%	83.74%	87.20%	80.57%	84.19%	82.47%	85.80%	Non-Normal	131,204
BLAINE	234	175,313,278	189,429,526	96.02%	98.53%	94.04%	92.55%	1.04	13.44%	20.07%	Approx.100%	93.94%	98.09%	96.01%	99.86%	90.01%	95.09%	Non-Normal	809,528
BOISE	75	14,219,260	16,464,223	87.81%	87.16%	85.57%	86.36%	1.02	18.69%	23.29%	17.62%	83.92%	90.92%	80.80%	90.90%	80.83%	90.90%	Non-Normal	219,523
BONNER	478	123,949,635	138,611,033	96.74%	94.76%	93.69%	89.42%	1.08	18.13%	26.46%	Approx.100%	94.81%	98.66%	93.39%	96.29%	86.55%	92.30%	Non-Normal	289,981
BONNEVILLE	1,101	171,065,142	182,220,348	93.24%	93.45%	91.81%	93.88%	0.99	12.90%	17.39%	Approx.100%	92.44%	94.05%	92.52%	94.40%	92.78%	94.98%	Non-Normal	165,504
BOUNDARY	91	13,071,050	14,872,257	88.92%	87.39%	87.25%	87.89%	1.01	14.92%	20.14%	28.10%	85.83%	92.01%	84.87%	89.40%	85.11%	90.67%	Non-Normal	163,431
BUTTE	20	1,170,930	1,516,550	89.81%	81.55%	85.08%	77.21%	1.16	30.30%	33.83%	48.52%	78.06%	101.56%	68.96%	111.08%	80.66%	86.16%	Normal	809,528
CAMAS	7	747,710	1,114,695	83.54%	76.62%	75.72%	67.08%	1.25	34.56%	51.91%	27.47%	51.69%	115.39%	49.83%	109.76%	48.34%	85.82%	Normal	159,242
CANYON	3,822	621,648,620	685,750,003	90.30%	92.22%	89.03%	90.65%	1.00	11.85%	16.24%	89.25%	89.91%	90.69%	91.82%	92.54%	90.25%	91.06%	Non-Normal	179,422
CARIBOU	76	6,287,541	6,888,605	93.45%	93.07%	92.39%	91.27%	1.02	11.21%	15.23%	98.26%	90.77%	96.14%	90.32%	95.66%	88.31%	94.24%	Normal	90,640
CASSIA	220	22,128,775	23,329,631	99.42%	94.72%	96.09%	94.85%	1.05	20.28%	27.87%	Approx.100%	96.35%	102.49%	92.70%	97.85%	92.18%	97.52%	Non-Normal	106,044
CLARK	9	636,600	756,000	79.74%	85.80%	76.15%	84.21%	0.95	18.82%	29.13%	10.86%	65.34%	94.14%	57.30%	96.28%	70.08%	98.33%	Normal	84,000
CLEARWATER	64	7,424,154	7,775,222	97.78%	94.88%	95.29%	95.48%	1.02	19.16%	23.32%	99.67%	93.09%	102.46%	88.51%	103.33%	90.56%	100.41%	Non-Normal	121,488
CUSTER	63	5,703,910	7,317,396	80.47%	80.08%	78.56%	77.95%	1.03	17.63%	21.48%	0.00%	76.89%	84.06%	75.19%	85.97%	72.75%	83.15%	Normal	116,149
ELMORE	471	63,619,235	72,559,900	87.63%	87.63%	86.80%	87.68%	1.00	9.87%	13.94%	0.00%	86.70%	88.55%	86.88%	88.16%	86.83%	88.53%	Non-Normal	154,055
FRANKLIN	92	13,635,479	12,671,434	108.90%	106.27%	105.72%	107.61%	1.01	18.88%	24.31%	65.54%	104.36%	113.44%	102.49%	113.12%	102.68%	112.53%	Non-Normal	137,733
FREMONT	75	10,361,260	12,587,672	87.08%	82.41%	83.83%	82.31%	1.06	22.78%	27.30%	14.23%	82.57%	91.60%	79.62%	87.16%	75.26%	89.37%	Normal	167,836
GEM	269	45,070,000	50,390,722	90.74%	89.82%	89.77%	89.44%	1.01	11.09%	15.33%	80.78%	89.35%	92.14%	88.21%	91.83%	88.22%	90.66%	Non-Normal	187,326
GOODING	151	15,593,839	17,956,595	89.49%	91.35%	88.12%	86.84%	1.03	13.20%	17.16%	34.09%	87.44%	91.55%	87.81%	94.27%	84.03%	89.65%	Non-Normal	118,918
IDAHO	115	14,606,717	16,636,820	89.10%	87.14%	86.61%	87.80%	1.01	19.00%	23.50%	31.92%	85.89%	92.31%	82.12%	90.55%	84.58%	91.01%	Normal	144,668
JEFFERSON	294	44,672,565	48,294,930	92.20%	93.45%	91.29%	92.50%	1.00	10.08%	13.76%	99.85%	90.98%	93.42%	91.84%	94.54%	91.22%	93.78%	Non-Normal	164,268
JEROME	128	15,832,350	17,117,001	93.88%	92.72%	92.77%	92.49%	1.01	11.81%	15.53%	99.87%	91.76%	96.00%	90.88%	95.42%	90.15%	94.84%	Non-Normal	133,727
KOOTENAI	2,686	757,221,055	781,185,409	99.54%	99.08%	98.54%	96.93%	1.03	9.81%	14.24%	Approx.100%	99.09%	99.99%	98.75%	99.43%	96.19%	97.68%	Non-Normal	290,836
LATAH	288	52,509,685	57,482,169	91.85%	91.82%	90.84%	91.35%	1.01	10.61%	15.63%	98.54%	90.46%	93.24%	91.08%	92.96%	90.16%	92.54%	Non-Normal	199,591
LEMHI	82	10,998,623	12,802,410	89.46%	86.22%	87.19%	85.91%	1.04	17.75%	22.13%	40.13%	85.86%	93.06%	84.36%	90.82%	82.22%	89.60%	Normal	156,127
LEWIS	58	4,465,960	6,017,723	75.38%	73.38%	73.33%	74.21%	1.02	18.36%	23.68%	0.00%	71.52%	79.23%	70.42%	75.71%	70.07%	78.35%	Non-Normal	103,754
LINCOLN	18	2,541,480	2,875,200	87.56%	87.37%	87.09%	88.39%	0.99	8.13%	10.65%	14.12%	83.74%	91.38%	83.89%	90.64%	84.28%	92.51%	Normal	159,733
MADISON	149	21,949,927	24,133,870	92.46%	92.75%	90.62%	90.95%	1.02	14.64%	20.02%	94.74%	89.97%	94.95%	90.89%	94.41%	88.13%	93.77%	Non-Normal	161,972
MINIDOKA	216	20,061,798	20,940,601	98.67%	96.41%	96.66%	95.80%	1.03	14.84%	20.21%	Approx.100%	96.43%	100.90%	95.05%	97.89%	93.15%	98.45%	Non-Normal	96,947
NEZPERCE	580	87,682,250	98,922,261	90.11%	89.34%	89.14%	88.64%	1.02	11.14%	14.66%	57.53%	89.21%	91.01%	88.38%	90.69%	87.69%	89.58%	Non-Normal	170,556
ONEIDA	24	1,844,363	2,600,921	78.42%	71.82%	74.85%	70.91%	1.11	26.51%	31.83%	1.63%	69.69%	87.16%	66.83%	82.25%	62.53%	79.29%	Normal	108,372
OWYHEE	70	10,145,825	11,290,869	93.95%	90.70%	91.52%	89.86%	1.05	18.06%	23.21%	93.45%	89.67%	98.24%	87.34%	96.81%	85.63%	94.08%	Non-Normal	161,298
PAYETTE	363	49,640,210	54,399,172	92.79%	92.27%	91.36%	91.25%	1.02	13.32%	17.85%	99.93%	91.36%	94.22%	90.50%	93.59%	89.89%	92.62%	Non-Normal	149,860
POWER	51	5,221,046	5,812,904	89.82%	86.35%	88.52%	89.82%	1.00	13.16%	17.75%	46.41%	86.15%	93.49%	83.72%	89.64%	85.29%	94.35%	Non-Normal	113,979
SHOSHONE	206	26,855,160	28,650,581	95.53%	93.05%	92.01%	93.73%	1.02	19.89%	28.30%	99.83%	92.43%	98.63%	89.35%	95.19%	91.19%	96.28%	Non-Normal	139,080
TETON	42	10,122,532	12,996,397	79.14%	81.50%	76.20%	77.89%	1.02	21.61%	26.38%	0.00%	73.84%	84.44%	72.66%	90.05%	72.09%	83.68%	Normal	309,438
TWINFALLS	710	103,811,102	109,950,394	95.76%	94.94%	94.18%	94.42%	1.01	13.54%	18.67%	Approx.100%	94.66%	96.87%	93.73%	96.02%	93.37%	95.46%	Non-Normal	154,860
VALLEY	187	73,054,620	77,103,495	94.26%	95.28%	92.49%	94.75%	0.99	15.22%	19.32%	99.93%	92.07%	96.46%	91.48%	98.24%	90.09%	99.41%	Non-Normal	412,318
WASHINGTON	125	14,601,420	16,724,339	89.91%	89.18%	88.20%	87.31%	1.03	14.43%	18.99%	47.21%	87.39%	92.42%	86.06%	91.21%	84.84%	89.77%	Non-Normal	133,795
STATEWIDE	24,179	\$5,086,853,280	\$5,531,451,207	92.65%	93.06%	91.43%	91.96%	1.01	11.47%	16.27%	Approx.100%	92.49%	92.81%	92.92%	93.20%	91.75%	92.18%	Non-Normal	228,771

Manufactured Housing

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Meighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)
ADA	158	4,592,865	4,721,707	101.66%	100.28%	98.70%	97.27%	1.05	19.35%	24.16%	Approx.100%	98.44%	104.87%	97.26%	103.84%	93.95%	100.59%	Non-Normal	29,884
ADAMS	6	117,849	99,750	109.36%	101.47%	98.30%	118.14%	0.93	41.33%	48.32%	30.58%	65.89%	152.83%	53.56%	171.64%	72.58%	163.71%	Normal	16,625
BANNOCK	67	1,044,001	1,073,780	104.43%	98.36%	98.64%	97.23%	1.07	25.38%	33.35%	90.44%	97.43%	111.43%	94.28%	102.68%	91.05%	103.40%	Non-Normal	16,027
BEARLAKE	5	144,500	197,000	83.93%	81.57%	76.06%	73.35%	1.14	38.55%	46.93%	26.72%	46.38%	121.48%	43.00%	123.89%	36.31%	110.39%	Normal	39,400
BENEWAH	17	281,116	352,441	109.35%	113.03%	101.85%	79.76%	1.37	24.68%	33.22%	50.73%	93.97%	124.74%	88.82%	129.54%	64.32%	95.20%	Normal	20,732
BINGHAM	6	42,499	42,500	99.10%	98.30%	98.42%	100.00%	0.99	10.27%	12.79%	88.58%	88.68%	109.52%	84.93%	113.80%	93.68%	106.32%	Normal	7,083
BLAINE	5	72,460	83,500	113.88%	114.87%	108.18%	86.78%	1.31	22.66%	33.49%	29.83%	77.51%	150.24%	65.21%	160.48%	45.38%	128.17%	Normal	16,700
BOISE																			
BONNER	37	2,443,499	2,585,962	97.32%	99.98%	94.33%	94.49%	1.03	18.32%	23.96%	97.16%	91.02%	103.63%	92.13%	107.23%	88.48%	100.50%	Normal	69,891
BONNEVILLE	25	1,063,973	1,130,100	90.79%	93.51%	87.71%	94.15%	0.96	19.35%	25.68%	56.67%	82.82%	98.77%	78.17%	98.77%	89.26%	99.04%	Normal	45,204
BOUNDARY	8	143,860	133,500	112.28%	100.52%	110.04%	107.76%	1.04	15.43%	23.51%	38.29%	94.59%	129.96%	95.80%	123.15%	90.16%	125.36%	Non-Normal	16,688
BUTTE																			
CAMAS																			
CANYON	33	782,900	846,221	96.99%	95.28%	94.69%	92.52%	1.05	16.98%	21.85%	97.04%	90.92%	103.06%	89.13%	100.74%	86.34%	98.69%	Normal	25,643
CARIBOU	3	14,930	15,800	91.21%	90.57%	90.72%	94.49%	0.97	8.49%	12.66%	50.78%	71.74%	110.68%	N/A	N/A	76.30%	112.68%	Normal	5,267
CASSIA	16	289,616	287,490	99.99%	100.31%	98.83%	100.74%	0.99	11.89%	15.69%	97.78%	93.11%	106.86%	91.50%	107.38%	92.46%	109.02%	Normal	17,968
CLARK																			
CLEARWATER	10	147,003	155,050	101.89%	98.41%	96.68%	94.81%	1.07	23.75%	37.03%	57.06%	80.02%	123.76%	74.06%	111.41%	78.24%	111.38%	Normal	15,505
CUSTER	1	7,900	8,000																
ELMORE	32	421,863	392,453	104.75%	96.81%	94.07%	107.49%	0.97	39.40%	44.62%	70.14%	91.16%	118.35%	87.45%	119.44%	95.53%	119.46%	Normal	12,264
FRANKLIN	1	27,405	24,000															Normal	24,000
FREMONT	7	209,130	227,445	92.59%	89.59%	91.65%	91.95%	1.01	9.94%	16.08%	65.85%	81.66%	103.53%	82.39%	101.52%	87.18%	96.72%	Normal	32,492
GEM	21	466,260	464,506	125.18%	123.72%	118.17%	100.38%	1.25	28.62%	33.59%	5.64%	109.35%	141.01%	92.73%	150.90%	85.08%	115.67%	Normal	22,119
GOODING	5	123,604	137,500	98.72%	95.83%	96.64%	89.89%	1.10	16.44%	22.27%	62.93%	77.76%	119.68%	70.59%	123.96%	57.67%	122.12%	Normal	27,500
IDAHO	17	1,033,548	1,012,919	105.89%	102.19%	100.69%	102.04%	1.04	22.69%	34.73%	62.74%	90.32%	121.47%	94.08%	107.91%	96.87%	107.20%	Non-Normal	59,583
JEFFERSON	8	168,670	250,124	72.88%	69.08%	68.41%	67.43%	1.08	29.01%	38.04%	5.87%	54.30%	91.46%	53.05%	101.66%	54.81%	80.05%	Normal	31,266
JEROME	7	92,780	134,500	125.48%	113.87%	112.02%	68.98%	1.82	41.18%	46.05%	17.48%	83.04%	167.92%	66.82%	182.27%	26.65%	111.31%	Normal	19,214
KOOTENAI	162	5,572,681	6,160,129	93.78%	92.94%	89.77%	90.46%	1.04	22.34%	29.26%	95.99%	90.23%	97.33%	88.93%	95.63%	87.26%	93.67%	Non-Normal	38,025
LATAH	82	1,719,043	1,928,736	102.06%	91.61%	95.85%	89.13%	1.15	28.44%	38.37%	96.44%	94.94%	109.17%	89.28%	96.38%	85.76%	92.49%	Non-Normal	23,521
LEMHI																			
LEWIS	1	4,600	7,500															Normal	7,500
LINCOLN	1	35,460	34,000															Normal	34,000
MADISON	20	381,615	433,791	94.31%	96.63%	89.77%	87.97%	1.07	21.51%	29.55%	74.07%	83.53%	105.08%	83.34%	102.45%	73.27%	102.67%	Normal	21,690
MINIDOKA	6	91,060	91,900	114.53%	111.09%	108.94%	99.09%	1.16	22.52%	31.99%	30.60%	84.39%	144.67%	73.22%	156.10%	63.50%	134.68%	Normal	15,317
NEZPERCE	51	1,334,635	1,492,300	87.01%	87.89%	81.85%	89.43%	0.97	24.43%	33.46%	22.97%	80.31%	93.72%	81.59%	93.45%	85.19%	93.68%	Normal	29,261
ONEIDA																			
OWYHEE	3	101,989	98,250	103.32%	102.64%	103.29%	103.81%	1.00	1.82%	2.78%	96.17%	98.48%	108.16%	N/A	N/A	99.29%	108.32%	Normal	32,750
PAYETTE	20	447,490	479,414	107.21%	95.62%	100.90%	93.34%	1.15	29.21%	37.14%	58.72%	91.81%	122.60%	89.97%	106.79%	76.42%	110.26%	Normal	23,971
POWER																			
SHOSHONE	20	556,810	616,923	106.04%	95.79%	100.72%	90.26%	1.17	30.88%	33.89%	65.58%	92.15%	119.94%	79.20%	118.39%	80.25%	100.26%	Normal	30,846
TETON																			
TWINFALLS	47	985,991	1,135,148	85.81%	88.27%	80.76%	86.86%	0.99	25.94%	32.59%	15.15%	79.10%	92.52%	78.73%	96.26%	80.73%	92.99%	Normal	24,152
VALLEY	4	77,770	86,500	104.13%	105.16%	95.17%	89.91%	1.16	31.22%	44.65%	29.78%	49.43%	158.82%	N/A	N/A	47.44%	132.38%	Normal	21,625
WASHINGTON	9	241,580	193,793	128.65%	126.27%	120.43%	124.66%	1.03	22.77%	32.69%	9.77%	102.58%	154.73%	108.94%	168.20%	97.65%	151.66%	Normal	21,533
STATEWIDE	921	25,282,955	27,134,630	99.39%	96.00%	94.33%	93.18%	1.07	24.59%	32.13%	Approx.100%	97.66%	101.12%	95.00%	97.89%	91.69%	94.66%	Non-Normal	29,462

Vacant Commercial

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/10% Actual Mean	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)
ADA	32	13,316,700	16,241,983	86.70%	84.94%	84.65%	81.99%	1.06	18.34%	23.33%	17.62%	80.81%	92.58%	71.36%	91.15%	76.66%	87.31%	Non-Normal	507,562
ADAMS																			
BANNOCK	8	1,624,557	3,156,754	75.50%	71.62%	68.90%	51.46%	1.47	36.27%	44.45%	11.93%	53.02%	97.99%	39.98%	99.32%	32.77%	70.16%	Normal	394,594
BEARLAKE	1	14,000	21,000															Normal	21,000
BENEWAH																			
BINGHAM																			
BLAINE																			
BOISE	1	48,560	76,000																
BONNER	7	2,729,840	4,041,000	63.53%	68.17%	57.98%	67.55%	0.94	26.78%	39.82%	1.48%	44.96%	82.11%	30.46%	87.74%	59.87%	75.24%	Normal	577,286
BONNEVILLE	13	2,416,141	2,440,754	86.26%	75.81%	76.74%	98.99%	0.87	44.95%	49.44%	34.49%	65.19%	107.34%	51.60%	117.32%	62.12%	135.86%	Normal	187,750
BOUNDARY																			
BUTTE																			
CAMAS																			
CANYON	45	15,592,040	16,521,750	89.04%	94.41%	87.73%	94.37%	0.94	11.61%	16.30%	32.64%	85.48%	92.60%	89.22%	96.49%	91.45%	97.30%	Normal	367,150
CARIBOU																			
CASSIA																			
CLARK																			
CLEARWATER																			
CUSTER	2	48,220	80,500	57.08%	57.08%	56.93%	59.90%												
ELMORE	2	84,498	351,000	37.32%	37.32%	31.85%	24.07%	1.55	52.14%	73.73%	2.98%							Normal	175,500
FRANKLIN																			
FREMONT																			
GEM	8	632,750	778,179	80.56%	81.94%	79.18%	81.31%	0.99	16.31%	19.59%	6.67%	69.99%	91.13%	64.53%	95.48%	74.41%	88.21%	Normal	97,272
GOODING																			
IDAHO	4	87,099	216,000	53.80%	57.93%	48.72%	40.32%	1.33	36.26%	46.79%	2.17%	24.18%	83.41%	N/A	N/A	33.43%	47.22%	Normal	54,000
JEFFERSON																			
JEROME	6	679,840	748,978	116.53%	111.72%	108.87%	90.77%	1.28	31.21%	37.34%	26.62%	80.74%	152.33%	68.46%	165.13%	62.53%	119.01%	Normal	124,830
KOOTENAI	27	10,139,256	11,477,669	88.05%	91.63%	85.56%	88.34%	1.00	12.96%	20.63%	29.05%	82.08%	94.01%	85.80%	93.53%	74.39%	102.29%	Normal	425,099
LATAH	5	890,348	1,040,353	112.84%	107.91%	107.70%	85.58%	1.32	25.70%	32.64%	31.65%	77.73%	147.96%	68.22%	155.40%	54.89%	116.27%	Normal	208,071
LEMHI	2	85,464	57,500	148.91%	148.91%	148.77%	148.63%	1.00	4.35%	6.15%	2.01%	108.03%	189.79%	N/A	N/A	107.83%	189.44%	Normal	28,750
LEWIS	2	70,018	75,330	95.33%	95.33%	95.06%	92.95%	1.03	7.42%	10.49%	53.15%	50.67%	139.99%	#N/A	#N/A	53.34%	132.56%	Normal	37,665
LINCOLN																			
MADISON																			
MINIDOKA	5	838,034	1,090,243	110.26%	106.48%	94.91%	76.87%	1.43	34.80%	52.88%	25.57%	54.66%	165.85%	39.40%	185.71%	20.53%	133.20%	Normal	218,049
NEZPERCE	6	1,416,651	1,433,500	97.44%	96.28%	97.22%	98.82%	0.99	6.12%	7.42%	96.92%	91.49%	103.39%	90.13%	106.16%	91.34%	106.31%	Normal	238,917
ONEIDA																			
OWYHEE	5	64,263	59,500	113.16%	110.68%	108.82%	108.01%	1.05	21.01%	28.75%	32.57%	82.15%	144.18%	69.10%	142.86%	82.65%	133.36%	Normal	11,900
PAYETTE	6	470,630	537,931	78.11%	86.24%	71.19%	87.49%	0.89	31.02%	41.70%	17.52%	51.32%	104.91%	38.16%	109.31%	58.02%	116.96%	Normal	89,655
POWER																			
SHOSHONE	1	40,861	79,500															Normal	79,500
TETON	5	557,000	1,506,000	48.47%	33.97%	43.50%	36.99%	1.31	51.79%	56.94%	1.04%	22.16%	74.78%	29.52%	89.73%	25.09%	48.88%	Normal	301,200
TWINFALLS	10	1,371,783	1,440,000	78.97%	86.10%	73.79%	95.26%	0.83	28.47%	36.27%	12.34%	62.37%	95.57%	47.89%	102.81%	88.31%	102.22%	Normal	144,000
VALLEY	5	508,310	644,900	84.33%	77.80%	78.68%	78.82%	1.07	33.80%	39.89%	28.09%	52.25%	116.40%	46.59%	120.02%	49.18%	108.46%	Normal	128,980
WASHINGTON																			
STATEWIDE	208	53,726,863	64,116,323	86.23%	89.48%	80.85%	83.80%	1.03	24.08%	33.47%	2.94%	82.93%	89.52%	85.10%	92.49%	79.41%	88.18%	Non-Normal	308,252

Improved Commercial

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)
ADA	139	156,057,281	188,870,868	91.19%	93.45%	89.78%	82.63%	1.10	13.15%	17.27%	81.06%	88.99%	93.38%	90.63%	95.15%	77.89%	87.36%	Non-Normal	1,358,783
ADAMS	5	438,233	655,000	66.75%	55.72%	63.48%	66.91%	1.00	31.37%	36.63%	4.21%	43.44%	90.07%	44.65%	100.64%	43.48%	90.33%	Normal	131,000
BANNOCK	57	29,298,999	49,244,635	80.54%	79.35%	77.90%	59.50%	1.35	19.93%	25.27%	0.00%	76.10%	84.98%	73.94%	83.90%	50.02%	68.97%	Normal	863,941
BEARLAKE	4	461,030	495,000	94.79%	99.39%	88.90%	93.14%	1.02	23.33%	37.13%	37.21%	53.38%	136.20%	N/A	N/A	61.54%	124.74%	Normal	123,750
BENEWAH																			
BINGHAM	5	331,657	337,000	91.89%	91.41%	88.95%	98.41%	0.93	19.54%	28.97%	45.75%	66.51%	117.27%	63.45%	128.61%	64.68%	132.15%	Normal	67,400
BLAINE	19	3,337,615	3,585,180	96.45%	95.76%	95.40%	93.09%	1.04	11.04%	15.05%	96.54%	90.68%	102.23%	91.82%	98.49%	83.83%	102.36%	Normal	188,694
BOISE	3	520,060	998,000	56.30%	39.66%	51.45%	52.11%	1.08	45.77%	54.72%	5.25%	4.36%	\$1.08	N/A	N/A	\$0.06	\$0.99	Normal	332,667
BONNER	14	4,889,005	5,811,500	78.97%	86.10%	71.11%	84.13%	0.94	29.33%	42.40%	11.77%	63.12%	94.82%	63.36%	96.08%	73.88%	94.37%	Normal	415,107
BONNEVILLE	26	10,693,638	11,549,006	96.07%	93.25%	93.99%	92.59%	1.04	16.27%	21.58%	92.51%	89.13%	103.02%	88.12%	99.38%	81.40%	103.78%	Normal	444,193
BOUNDARY	11	1,721,460	2,895,136	60.35%	58.45%	57.81%	59.46%	1.01	25.14%	32.66%	0.03%	49.58%	71.11%	44.18%	70.19%	50.81%	68.11%	Normal	263,194
BUTTE																			
CAMAS																			
CANYON	94	56,321,722	62,776,584	87.66%	91.22%	85.93%	89.72%	0.98	13.71%	18.88%	8.38%	84.85%	90.46%	88.08%	93.59%	85.02%	94.41%	Normal	667,836
CARIBOU																			
CASSIA	17	2,141,589	2,427,450	87.86%	90.15%	87.32%	88.22%	1.00	8.70%	11.31%	19.44%	83.66%	92.07%	81.90%	93.37%	82.60%	93.85%	Normal	142,791
CLARK																			
CLEARWATER	9	937,593	1,056,536	88.95%	84.42%	86.39%	88.74%	1.00	19.72%	25.25%	43.45%	75.02%	102.87%	71.74%	109.72%	71.01%	106.48%	Normal	117,393
CUSTER	7	671,670	580,500	128.24%	113.64%	123.44%	115.71%	1.11	26.40%	30.41%	11.06%	99.61%	156.88%	95.71%	166.82%	92.49%	138.92%	Normal	82,929
ELMORE	8	764,829	1,112,000	72.14%	71.53%	65.71%	68.78%	1.05	35.20%	43.72%	7.09%	51.00%	93.27%	37.42%	103.64%	44.93%	92.63%	Normal	139,000
FRANKLIN																			
FREMONT	10	1,893,900	2,265,500	73.64%	73.33%	66.09%	83.60%	0.88	35.69%	46.68%	7.90%	53.71%	93.56%	40.49%	92.86%	39.41%	127.78%	Normal	226,550
GEM	14	1,873,170	3,144,023	59.05%	55.05%	57.79%	59.58%	0.99	19.42%	21.66%	0.00%	53.00%	65.11%	50.83%	68.65%	51.44%	67.72%	Normal	224,573
GOODING	5	324,999	392,593	79.19%	85.86%	76.48%	82.78%	0.96	19.07%	27.54%	14.80%	58.40%	99.99%	50.25%	99.83%	66.73%	98.83%	Normal	78,519
IDAHO	9	1,483,693	1,779,431	104.75%	120.07%	95.82%	83.38%	1.26	24.69%	39.95%	48.11%	78.81%	130.70%	59.23%	127.64%	54.45%	112.31%	Normal	197,715
JEFFERSON	9	1,880,061	1,999,000	92.97%	94.55%	89.32%	94.05%	0.99	18.58%	27.11%	59.48%	77.34%	108.59%	76.69%	110.64%	84.77%	103.33%	Normal	222,111
JEROME	10	3,016,157	3,101,573	98.54%	95.03%	94.20%	97.25%	1.01	23.52%	30.83%	66.96%	80.93%	116.16%	81.81%	110.47%	83.98%	110.51%	Normal	310,157
KOOTENAI	67	36,869,809	42,399,347	88.39%	95.40%	87.07%	86.96%	1.02	11.19%	16.16%	17.88%	85.52%	91.27%	88.54%	97.17%	82.96%	90.96%	Normal	632,826
LATAH	20	9,192,743	10,522,864	87.27%	89.51%	85.09%	87.36%	1.00	16.53%	21.49%	26.13%	80.02%	94.52%	82.84%	97.72%	80.44%	94.28%	Normal	526,143
LEMHI	7	2,788,723	2,787,000	101.51%	103.67%	100.54%	100.06%	1.01	7.59%	14.16%	87.60%	90.96%	112.07%	93.48%	108.83%	90.31%	109.81%	Normal	398,143
LEWIS	5	1,067,949	1,149,500	84.99%	94.94%	82.96%	92.91%	0.91	15.33%	23.22%	27.67%	66.18%	103.81%	58.69%	101.18%	77.16%	108.65%	Normal	229,900
LINCOLN																			
MADISON	5	1,261,544	1,615,000	77.30%	79.20%	76.81%	78.11%	0.99	7.55%	12.24%	1.93%	68.29%	86.32%	63.63%	86.49%	72.21%	84.02%	Normal	323,000
MINIDOKA	17	1,818,633	2,525,781	84.29%	81.52%	78.80%	72.00%	1.17	30.96%	35.96%	22.29%	71.45%	97.13%	63.08%	101.94%	58.40%	85.61%	Normal	148,575
NEZPERCE	24	10,966,822	21,259,617	90.50%	92.65%	86.93%	51.59%	1.75	16.77%	25.03%	54.25%	82.58%	98.42%	89.59%	96.72%	20.10%	83.07%	Normal	885,817
ONEIDA	5	485,337	710,500	81.99%	78.95%	76.59%	68.31%	1.20	28.88%	39.00%	24.16%	51.50%	112.47%	43.56%	122.43%	53.35%	83.27%	Normal	142,100
OWYHEE	19	1,690,460	2,713,685	73.27%	71.14%	66.31%	62.29%	1.18	32.74%	41.59%	1.39%	61.15%	85.39%	59.81%	86.38%	47.96%	76.62%	Normal	142,826
PAYETTE	10	1,424,277	1,641,301	81.07%	82.96%	79.48%	86.78%	0.93	15.76%	20.70%	6.32%	71.34%	90.80%	66.79%	90.39%	76.67%	96.88%	Normal	164,130
POWER	7	936,332	967,000	85.99%	74.67%	81.70%	96.83%	0.89	30.85%	34.07%	32.82%	64.48%	107.51%	58.44%	122.52%	66.38%	127.27%	Normal	138,143
SHOSHONE	8	2,782,760	3,206,000	88.71%	79.90%	83.20%	86.80%	1.02	33.29%	38.32%	39.89%	65.93%	111.49%	64.08%	127.56%	67.38%	106.22%	Normal	400,750
TETON																			
TWINFALLS	35	9,310,720	12,229,782	83.40%	76.28%	77.99%	76.13%	1.10	31.44%	39.35%	11.51%	74.27%	92.52%	67.16%	89.81%	67.24%	85.02%	Non-Normal	349,422
VALLEY	6	1,269,100	2,461,000	53.08%	44.14%	51.33%	51.57%	1.03	23.79%	30.01%	0.10%	39.98%	66.18%	42.10%	74.63%	38.20%	64.94%	Normal	410,167
WASHINGTON	8	1,171,078	1,998,500	67.03%	65.75%	62.84%	58.60%	1.14	23.75%	34.32%	1.23%	51.62%	82.45%	66.79%	86.33%	48.25%	68.95%	Normal	249,813
STATEWIDE	718	362,094,648	453,282,725	86.25%	89.41%	82.78%	79.88%	1.08	19.98%	27.01%	0.00%	84.82%	87.68%	87.23%	91.05%	75.87%	83.90%	Non-Normal	631,313